

ADOPTED 2005 BUDGET**DEPT:** COUNTY TREASURER**UNIT NO.** 3090**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.25 of the Wisconsin Statutes, this Department receives all monies which belong to, or are deposited in trust with the County of Milwaukee; pays out all monies on order of the County Board, or as otherwise provided by law or ordinances; transmits State taxes, fees and revenues from other charges to the State Treasurer;

collects and enforces the collection of delinquent property taxes; acts as custodian of the Employees' Retirement System; provides for the daily cash requirements of Milwaukee County; and invests County appropriations not needed immediately in low risk short-term and mid-term investments.

BUDGET SUMMARY				
Account Summary	2003 Actual	2004 Budget	2005 Budget	2004/2005 Change
Personal Services (w/o EFB)	\$ 383,513	\$ 401,402	\$ 407,416	\$ 6,014
Employee Fringe Benefits (EFB)	146,857	219,075	228,396	9,321
Services	262,124	173,320	186,220	12,900
Commodities	14,118	14,000	15,000	1,000
Other Charges	405,464	173,988	237,500	63,512
Capital Outlay	0	0	0	0
County Service Charges	158,105	157,788	181,592	23,804
Abatements	(144,441)	(145,708)	(168,241)	(22,533)
Total Expenditures	\$ 1,225,740	\$ 993,865	\$ 1,087,883	\$ 94,018
Total Revenues	\$ 1,922,570	\$ 1,475,150	\$ 1,475,150	\$ 0
Direct Property Tax Levy	\$ (696,830)	\$ (481,285)	\$ (387,267)	\$ 94,018

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2003 Actual	2004 Budget	2005 Budget	2004/2005 Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	76,824	74,421	70,274	(4,147)
Document Services	9,692	16,780	6,770	(10,010)
Tech Support & Infrastructure	18,222	22,173	34,269	12,096
Distribution Services	6,990	6,248	5,428	(820)
Telecommunications	3,709	1,951	2,134	183
Records Center	1,791	1,868	1,843	(25)
Radio	0	0	0	0
Personal Computer Charges	9,439	9,159	19,026	9,867
Applications Charges	17,774	13,108	28,497	15,389
Total Charges	\$ 144,441	\$ 145,708	\$ 168,241	\$ 22,533
Direct Property Tax Levy	\$ (696,830)	\$ (481,285)	\$ (387,267)	\$ 94,018
Total Property Tax Levy	\$ (552,389)	\$ (335,577)	\$ (219,026)	\$ 116,551

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

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PERSONNEL SUMMARY				
	2003 Actual	2004 Budget	2005 Budget	2004/2005 Change
Personal Services (w/o EFB)	\$ 383,513	\$ 401,402	\$ 407,416	\$ 6,014
Employee Fringe Benefits (EFB)	\$ 146,857	\$ 219,075	\$ 228,396	\$ 9,321
Position Equivalent (Funded)*	9.0	9.0	9.0	0.0
% of Gross Wages Funded	100.0	100.0	100.0	0.0
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Positions)	0.0	0.0	0.0	0.0

* For 2003, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
None				
			TOTAL	\$ 0

MISSION

In its functions of cash receipt and disbursement, property tax services and investment program, the Milwaukee County Treasurer's Office will provide prompt, high-quality services to sustain the overall operation of County government for the benefit of its citizens.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase by \$6,014, from \$401,402 to 407,416. Funded positions remained the same at 9.
- Tax levy increases by \$94,018 primarily due to the department's statutory responsibility to pay unpaid personal property tax charge backs. The 2005 Budget for tax charge backs increases \$70,000, from \$130,000 to \$200,000, to better reflect actual experience.
- Interest collected on delinquent property taxes is unchanged at \$1,450,000. For 2005, the number of notices processed is anticipated at 6,000, the same as 2004.
- The 2005 Budget raises fees for administrative costs associated with foreclosures and tax delinquent property listings. The administrative costs would increase from \$200 to \$250 per foreclosure and delinquent property listings would increase from \$75 to \$150. These fees are budgeted under other service fee charges at \$10,000, which reflects a \$0 increase over 2004 despite the proposed 2005 increase. Based on 2004 actual experience, the total revenue has not been adjusted to reflect the increase in the fees. As of the end of August 2004, the department had collected less than 10% of its revenue as a result of staff shortages.
- Bank Service fees increase \$5,000, from \$80,000 to \$85,000, based on contractual agreements. In addition, advertising increases by \$6,000, from \$6,000 to \$12,000. This advertising is required by State Statute for unclaimed funds in odd-numbered years and for foreclosures.
- An appropriation of \$170,000 for investment services is included in the non-departmental budget 1900-1850 - Earnings on Investments

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rather than in the Org. 3090. In 2004, \$160,000 was budgeted in Earnings on Investments.

- The 2005 Budget reflects a zero wage increase for all non-represented and Executive Compensation Plan (ECP) positions. In addition, ECP positions are not provided step increases or performance awards in 2004 as allowed in County Ordinance Section 17.265 (3).
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has

sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY				
	2003 <u>Budget</u>	2003 <u>Actual</u>	2004 <u>Budget</u>	2005 <u>Budget</u>
Checks Issued	210,000	210,000	180,000	170,000
Receipts Issued: Property Taxes	5,000	5,000	5,000	5,000
Lost Checks and Forgeries Processed	450	450	200	200
Tax Delinquent Notices Processed	9,000	9,000	6,000	6,000
Unpaid Property Taxes				
Submitted to Treasurer (000's)	8,000	8,000	9,000	9,000
Number of Parcels with Bankruptcy Claims,				
Petitions for Foreclosure	300	300	150	175
Forms Furnished to Municipalities	160,000	160,000	160,000	160,000